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9      *Attorneys for Defendants*

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEVADA**

United States of America,

**Plaintiff,**

VS.

Leon W. Lipson, in his capacity as Personal Representative of the Estate of Jean Lipson; Leon W. Lipson, in his capacity as Trustee of the Jean Lipson Trust; Nadine Lipson, in her capacity as Trustee of the Jean Lipson Trust; Nadine Lipson, in her capacity as Personal Representative of the Estate of David E. Lipson; Nadine Lipson, individually,

### Defendants.

Case No: 2:23-cv-00127-JCM-DJA

**STIPULATION AND ORDER TO  
EXTEND TIME FOR DEFENDANTS TO  
FILE RESPONSIVE PLEADING**

(First Request)

Plaintiff, United States of America, by and through their undersigned counsel, and Defendants Leon W. Lipson, in his capacity as Personal Representative of the Estate of Jean Lipson; Leon W. Lipson, in his capacity as Trustee of the Jean Lipson Trust; Nadine Lipson, in her capacity as Trustee of the Jean Lipson Trust; Nadine Lipson, in her capacity as Personal Representative of the Estate of David E. Lipson; Nadine Lipson, individually (collectively referred to as "Defendants"), by and through their undersigned counsel, hereby stipulate to extend the deadline for Defendants to answer or otherwise respond to Plaintiff's Complaint (ECF No. 1) to April 10, 2023.

1        This is the parties' first request to extend this deadline as the Defendant's counsel  
2 requires additional time to review the claims and investigate the underlying facts. The  
3 undersigned hereby certify that this request is not made for the purpose of delay.  
4

5        DATED this 24th day of March, 2023,

6        US DEPARTMENT OF JUSTICE

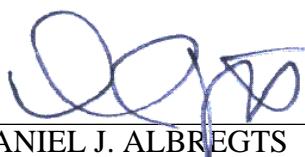
7        /s/ Isaac M. Hoenig  
8        Isaac M. Hoenig, Esq.  
9        Trial Attorney, Tax Division  
US Department of Justice  
PO Box 683, Ben Franklin Station  
Washington, DC 20044  
10      *Attorneys for Plaintiff*

DATED this 24th day of March, 2023,

ROYAL & MILES LLP

/s/ Gregory A. Miles  
Gregory A. Miles, Esq.  
Nevada Bar No. 4336  
1522 W Warm Springs Road  
Henderson, NV 89014  
*Attorneys for Defendants*

12      **IT IS SO ORDERED.**

  
13      DANIEL J. ALBREGTS  
14      UNITED STATES MAGISTRATE JUDGE

15      DATED: March 27, 2023

## **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 24th day of March, 2023, I served a true and correct copy of the foregoing **STIPULATION AND ORDER TO EXTEND TIME FOR DEFENDANTS TO ANSWER COMPLAINT (First Request)** by electronically filing said document with the Clerk of the Court by using CM/ECF service, which provides copies of said court filing to all counsel of record registered to receive CM/ECF notification:

David A. Hubbert  
Deputy Assistant Attorney General

Isaac M. Hoenig, Esq.  
Trial Attorney, Tax Division  
US Department of Justice  
PO Box 683, Ben Franklin Station  
Washington, DC 20044  
*Attorneys for Plaintiff*

Ashley Schmitt  
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